

<b>From</b>	Karvy Data Management Services Ltd.
<b>Date</b>	March 07, 2018
<b>Subject</b>	Amendment to the E-Way Bill Rules
<b>Category</b>	Notification
<b>Reference</b>	Notification No. 12/2018-Central Tax dated 07.03.2018
<b>Series</b>	Karvy/GST/51

Eying the issues faced by the trade and industry in generating E-Way Bill on the common platform on the date of implementation of E-Way Bill Rules i.e. on 01<sup>st</sup> Feb 2018, CBEC issued notification no. 11/2018-Central Tax dated 02.02.2018 postponing the implementation of E-Way Bills provisions to a date to be decided in future.

Further to ensure smooth role out of E-Way Bill provisions in near future, important amendment to the Rule 138 – Rule 138D of CGST Rules 2017 has been notified by CBEC vide notification no. 12/2018-Central Tax dated 07.03.2018.

**Gist of important amendment to the E-Way Bill provision is highlighted below:**

Sl. No.	E-Way Bill Provision Amendment Header	Description of the amendment
1	<b>Generation of E-Way Bill by Transporter</b>	Transporter on an <u>authorization received from the registered person</u> may furnish information in Part A of Form GST EWB-01
2	<b>Generation of E-Way Bill by Job Worker</b>	Where goods are sent by a Principal located in one State to a Job Worker located in any other State, E-Way Bill shall be generated either by the Principal <u>or the Job Worker (if registered)</u> irrespective of the value of the consignment
3	<b>Non-compulsion of furnishing details in Part-B of Form EWB-01 for goods transported upto a distance of 50 KM</b>	Where goods are transported for a <u>distance up-to 50 KM within the State / UT:</u> (i) from the place of business of the consignor to the place of business of the transporter OR (ii) from the place of business of the transporter to the place of business of the consignee - the supplier, or the recipient or the transporter may not furnish details of conveyance in Part-B of Form GST EWB-01
4	<b>Time limit for updating Part-B of Form EWB-01</b>	Unique number generated after furnishing details in Part-A of Form EWB-1 shall be <u>valid for a period of 15 days for updation of Part-B of Form GST EWB-01</u>

Sl. No.	E-Way Bill Provision Amendment Header	Description of the amendment
5	<b>Generation of E-Way Bill by Transporter where the consignor or the consignee has not generated</b>	Where the consignor or the consignee has not generated the E-Way bill in Form GST EWB-01 and <u>the aggregate of the consignment value of goods carried in the conveyance is more than 50 Thousand Rupees, the transporter, except in case of transportation of goods by railways, air and vessel, shall, in respect of inter-State supply, generate the E-Way bill in Form GST EWB-01</u>
6	<b>Validity of an E-Way Bill or a Consolidated E-Way Bill</b>	
Sl. No.	Distance	Validity Period
(i)	<b>Upto 100 km</b>	One day in cases other than Over Dimensional Cargo
(ii)	<b>For every 100 km. or part thereof thereafter</b>	One additional day in cases other than Over Dimensional Cargo
(iii)	<b>Upto 20 km</b>	One day in case of Over Dimensional Cargo
(iv)	<b>For every 20 km. or part thereof thereafter</b>	One additional day in case of Over Dimensional Cargo
<b>Relevant date shall mean:</b> the date on which the e-way bill has been generated		
<b>Period of validity shall be counted:</b> from the time at which the e-way bill has been generated		
<b>Each day shall be counted:</b> as the period expiring at midnight of the day immediately following the date of generation of e-way bill		
<b>“Over Dimensional Cargo”</b> shall mean a cargo carried as a single indivisible unit and which exceeds the dimensional limits prescribed in rule 93 of the Central Motor Vehicle Rules, 1989, made under the Motor Vehicles Act, 1988 (59 of 1988)		
7	<b>Deemed acceptance of E-Way Bill</b>	Where the person to whom the information specified in sub-rule (11) of Rule 138 has been made available does not communicate his acceptance or rejection within seventy two hours of the details being made available to him on the common portal, <u>or the time of delivery of goods whichever is earlier</u> , it shall be deemed that he has accepted the said details
8	<b>Generating E-Way Bill after furnishing details in Part-B of Form GST EWB-01 when goods are transported by road</b>	<u>Where goods are transported by road</u> , the supplier or the recipient <u>before the commencement of movement</u> , shall generate E-Way Bill after furnishing details in Part-B of Form GST EWB-01

Sl. No.	E-Way Bill Provision Amendment Header	Description of the amendment
9	<b>Generating E-Way Bill after furnishing details in Part-B of Form GST EWB-01 when goods are transported by railways, or by air or vessel</b>	<p><u>Where goods are transported by railways, or by air or vessel, the supplier or the recipient before or after the commencement of movement, shall generate E-Way Bill after furnishing details in Part-B of Form GST EWB-01</u></p> <p><u>Railways shall not deliver the goods unless the e-way bill required under these rules is produced at the time of delivery</u></p>
10	<b>E-Way Bill shall not be required to be generated in the following scenarios:</b>	
a	where the goods are being transported under customs supervision or under customs seal	
b	where the goods being transported are transit cargo from or to Nepal or Bhutan	
c	where the goods being transported are exempt from tax under notification No. 7/2017-Central Tax (Rate) as amended from time to time and notification No. 26/2017-Central Tax (Rate)	
d	any movement of goods caused by defence formation under Ministry of defence as a consignor or consignee	
e	where the consignor of goods is the Central Government, Government of any State or a local authority for transport of goods by rail	
f	where empty cargo containers are being transported	
g	where the goods are being transported upto a distance of twenty kilometres from the place of the business of the consignor to a weighbridge for weighment or from the weighbridge back to the place of the business of the said consignor subject to the condition that the movement of goods is accompanied by a delivery challan issued in accordance with rule 55	
11	<b>Physical verification of goods</b>	<p><u>Where the physical verification of goods being transported on any conveyance has been done during transit at one place within the State or Union territory or in any other State or Union territory, no further physical verification of the said conveyance shall be carried out again in the State or Union territory, unless a specific information relating to evasion of tax is made available subsequently</u></p>

Link to access notification no. 12/2018-Central Tax dated 07.03.2018: <http://www.cbec.gov.in/resources/htdocs-cbec/gst/Notification-12-2018-central-tax-English.pdf>

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In India, GST Team of KDMSL are located in following cities: Hyderabad, Mumbai, Bangalore, New Delhi and Kolkata. For more information about KDMSL service offerings, visit [www.karvygst.com](http://www.karvygst.com)

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